

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA**
Alexandria Division

In re:

THE OAK SHOWCASE INC.,

Debtor.

Case No. 06-11473-RGM
(Chapter 7)

MEMORANDUM OPINION

THIS CASE was before the court on October 23, 2007, on the trustee's final report and account. Koch Originals, Inc., filed a letter requesting payment of its claim. Its claim was not included in the trustee's final report because it had not filed a proof of claim prior to the bar date. As such, the request is not timely and can only be paid after payment in full of all timely filed claims. Timely filed claims are not being paid in full, and consequently, there can be no distribution to Koch Originals, Inc.

Alexandria, Virginia
October 26, 2007

/s/ Robert G. Mayer
Robert G. Mayer
United States Bankruptcy Judge

Copy electronically to:

Richard A. Bartl

Copy mailed to:

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P. O. Box 3436
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